

MEADE COUNTY, KANSAS
Meade, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2012

MEADE COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2012

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MEADE COUNTY, KANSAS

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners
Meade County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Meade County, Kansas, a Municipality, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the applicable audit requirements of the *Kansas Municipal Audit and Accounting Guide*. Those standards and the *Kansas Municipal Audit and Accounting Guide* require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

To the Board of County Commissioners
Meade County, Kansas

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Meade County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Meade County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Meade County, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2012 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, departmental expenditures compared with budget estimates, schedule of idle fund investments, reconciliation of 2011 tax roll (Schedules 1, 2, 3, 4, 5 and 6 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 basic financial statement, however are required to be presented under the

To the Board of County Commissioners
Meade County, Kansas

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provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 supplementary information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated June 15, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 basic financial statement or to the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

July 12, 2013

MEADE COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2012

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Governmental Type Funds:						
General Fund	\$1,076,638	\$2,600,810	\$2,803,368	\$ 874,080	\$ 52,894	\$ 926,974
Special Purpose Funds:						
Road and Bridge	258,827	1,835,686	1,699,687	394,826	244,748	639,574
Special Bridge Building	552,276	1	21,591	530,686	-	530,686
Direct Election	28,245	36,665	32,824	32,086	1,296	33,382
Rural Fire	7,744	227,006	222,206	12,544	1,413	13,957
Ambulance	41,296	294,311	283,253	52,354	6,692	59,046
Appraiser's Cost	95,286	206,573	162,280	139,579	5,026	144,605
Noxious Weed	7,658	212,890	213,307	7,241	2,498	9,739
Employees' Benefits	665,821	1,314,683	1,406,123	574,381	4,707	579,088
Special Alcohol and Drug	7,064	467	1,300	6,231	400	6,631
County Building	698,256	36,330	69,294	665,292	1,717	667,009
County Health	123,966	411,469	405,647	129,788	20,292	150,080
Economic Development	1,964	83,888	84,293	1,559	800	2,359
Special Highway Improvement	68,551	110,000	-	178,551	-	178,551
Rural Fire Equipment	119,148	90,000	-	209,148	-	209,148
911 Fund	51,082	73,527	40,549	84,060	-	84,060
Road and Bridge Special Equipment	134,733	29,880	-	164,613	-	164,613
Special Ambulance Equipment	113,067	85,793	16,612	182,248	-	182,248
Special Noxious Weed Equipment	11,863	-	-	11,863	-	11,863
Business Funds – Enterprise Funds – Meade Co. Utility	2,916	383,982	375,848	11,050	2,638	13,688
Fiduciary Funds – Trust Funds:						
Prosecutor's Training	1,513	893	419	1,987	-	1,987
Treasurer's Special Auto	-	59,458	59,458	-	-	-
County Attorney Diversion	21,715	14,808	12,998	23,525	-	23,525
Drug Prosecutor Fund	2,348	-	-	2,348	-	2,348
CDBG Grant	850	-	-	850	-	850
County Attorney Bad Check	3,786	-	-	3,786	-	3,786
Law Library	42,249	4,799	63	46,985	-	46,985
Total Reporting Entity (Excluding Agency Funds)	<u>\$4,138,862</u>	<u>\$8,113,919</u>	<u>\$7,911,120</u>	<u>\$4,341,661</u>	<u>\$345,121</u>	<u>\$4,686,782</u>

The notes to the financial statement are an integral part of this statement.

MEADE COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2012

Composition of Cash:

Primary Government:

County Treasurer:

Cash on hand \$ 592,781

Cash in Fowler State Bank 11,055,499

Time Deposits:

Plains State Bank 2,000,000 \$13,648,280

District Court:

Cash in Meade State Bank 18,420

Register of Deeds:

Cash in Fowler State Bank 6,541

Law Library:

Cash in Meade State Bank 46,985

Total Cash \$13,720,226

Agency Funds per Schedule 3 9,033,444

Total Reporting Entity (Excluding Agency Funds) \$ 4,686,782

The notes to the financial statement are an integral part of this statement.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Meade County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Meade County (the municipality). The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body. Even though the Law Library is considered to be an entity independent of the County, its financial information is presented as a part of the municipality's financial statements because it is clearly an immaterial item. Related municipal entities of the County are not included in this financial statement.

A related municipal entity is defined as an entity legally separate from the County, which has a significant dependence on, or relationships with, the County.

Related Municipal Entities not Presented:

Extension Council – Meade County Extension Council provides services in such areas as agriculture, home economics and 4-H Club, to all persons in the County. The Council is an elected executive board. The County annually provides significant operating subsidies to the Council.

Economic Development – The Meade County Economic Development committee is a twelve-member committee of which three members are appointed by the board of County Commissioners. The committee receives a majority of its funding directly from County appropriations, therefore, meeting the financial dependency criteria.

Joint Ventures – Joint ventures are not included in this financial statement. The following organizations are considered to be joint ventures:

Southwest Guidance Center – provides services for mental health to several counties. Meade County Commissioners appoint three (3) members to the board.

Council on Aging – provides services to the elderly. The County does not appoint any representatives.

Arrowhead West – provides services to the developmentally disabled. The County does not appoint any representatives.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Meade County for the year of 2012:

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business Funds:

Enterprise Funds – funds financed in whole or in part by fees charged to users of the goods or services. Used to account for the operating expense of Meade County Utility.

Fiduciary Funds:

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity as trustee or agent for others.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Accounting for Fixed Assets and Long-Term Liabilities

1. General Fixed Assets:

General fixed assets purchased are recorded as expenditures at the time of purchase. All such assets of the County are not recorded in a permanent set of records.

2. Bonds Payable:

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

Reimbursed Expense

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

Other Accounting Policies

Temporary Notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding are retired from the proceeds of the sale of general obligation bonds.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

Note 2: Stewardship, Compliance and Accountability

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 2: Stewardship, Compliance and Accountability (Continued)

Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for the following trust funds:

Prosecutor's Training Fund
Treasurer's Special Auto Fund
County Attorney Diversion Fund
Drug Prosecution Fund
CDBG Grant Fund
County Attorney Bad Check Fund
Law Library Fund

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 2: Stewardship, Compliance and Accountability (Continued)

Budgetary Information (Continued)

and the following special purpose funds:

- Special Highway Improvement Fund
- Rural Fire Equipment Fund
- Special Ambulance Equipment Fund
- Special Noxious Weed Fund
- Road and Bridge Special Equipment Fund
- 911 Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by Meade County.

Taxes levied to finance the budget are made available to Meade County, Kansas after the first of the year and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed annually.

Funds Not Subject to Budget Laws

Tax levies prescribed by K.S.A. 19-4004 are not subjected to the budget laws.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 2: Stewardship, Compliance and Accountability (Continued)

Compliance with Kansas Statutes

1. Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained by the County Clerk.
2. Contrary to the provisions of K.S.A. 79-3104, mortgage registration fees were not remitted daily to the County Treasurer by the Register of Deeds.
3. It was not ascertainable that the County participating insurance policy with KCAMP insuring County property was in the name of the County Treasurer for the benefit of the County (KSA 19-212).
4. Contrary to the provisions of K.S.A. 9-1402, funds of Fowler State Bank at December 31, 2012 were not adequately secured.
5. Contrary to the provisions of K.S.A. 79-2935, the Utility Fund exceeded its budget in 2012.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Meade County. The statute requires banks eligible to hold Meade County's funds have a main or branch bank in the county in which Meade County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Meade County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Meade County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Meade County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Meade County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 3: Deposits and Investments (Continued)

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Meade County's deposits may not be returned to it. State statutes require Meade County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%.

At December 31, 2012, Meade County's carrying amount of deposits, including certificates of deposit, was \$13,720,226 and the bank balance was \$13,546,415. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$571,946 was covered by federal depository insurance, and the remaining \$12,570,498 was collateralized with securities held by the pledging financial institutions' agents in Meade County's name. Meade County was under secured at Fowler State Bank at December 31, 2012 by \$409,858.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Meade County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Treasurer's Special Auto Fund	General Fund	K.S.A. 8-145	\$ 25,199
Ambulance Fund	Special Ambulance Equipment Fund	K.S.A. 19-119	85,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-1416	110,000
Rural Fire Fund	Rural Fire Fund	K.S.A. 19-119	90,000

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 5: Defined Benefit Pension Plan

Plan Description

Meade County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by KSA 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The employer rate established by statute for calendar year 2012 is 7.34%. The Meade County employer contributions to KPERS for the years ending December 31, 2012, 2011 and 2010 were \$179,950, \$164,978 and \$163,352, respectively, equal to the statutory required contributions for each year.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Sick Leave

1. Sick leave shall apply only to regular employees and shall not apply to temporary employees of the County. Regular part-time employees shall have sick leave prorated respective to time worked.
2. Each regular employee shall be granted one (1) day sick leave each month, and can accumulate up to ninety (90) days of sick leave. When an employee reaches an accumulation of over sixty (60) days of sick leave, they may elect to receive pay at one-half of their hourly wage for any sick leave over sixty (60) days.

Vacation

1. Each regular employee shall be granted one (1) day per month paid vacation. Regular part-time employees shall have vacation time prorated respective to time worked.
2. On the tenth (10th) anniversary of continuous service, the following schedule shall be followed until a maximum of eighteen (18) days per year are earned.

10 years of service	9.0 hours each month accumulated
11 years of service	9.5 hours each month accumulated
12 years of service	10.0 hours each month accumulated
13 years of service	11.0 hours each month accumulated
14 years of service	11.5 hours each month accumulated
15 years of service	12.0 hours each month accumulated

3. Each regular full-time employee may accumulate up to twenty-four (24) days of vacation. Each regular part-time employee's accumulated vacation shall be limited to their prorated time.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 6: Other Long-Term Obligations from Operations (Continued)

Vacation (Continued)

4. All accumulated vacation will be paid upon termination of employment. Any employee with less than one (1) year of service will not be paid for vacation leave upon termination of job. Any employee quitting their job with less than two (2) full weeks notice to their supervisor will forfeit all rights to any termination pay for accumulated vacation leave.
5. All employees must complete one (1) year of continuous service before taking vacation time. At the completion of one (1) year of service, the employee will be credited with twelve (12) days of vacation time.

Contingent Liability

As of December 31, 2012, accumulated unused vacation amounted to \$100,991.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Meade County, Kansas allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Meade County, Kansas is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Meade County, Kansas makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 7: Closure/Postclosure Landfill Liability

State and Federal laws and regulations require Meade County to place a final cover on the Meade County Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, Meade County reports these closure and postclosure care costs as an operating expense in the year paid. The \$431,618 represents landfill closure and postclosure care liability at December 31, 2012. The County will recognize the remaining estimated costs of closure and postclosure care as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2012. The County expects to close the landfill in the year 2030. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. There are 41 acres available for use of which 13 have been used.

The County has filed its financial assurance demonstration with the Kansas Department of Health and Environment.

Note 8: Risk Management

Meade County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which Meade County carries commercial insurance.

Meade County, Kansas established a health benefit plan for active full time employees who are working full normal work-weeks (not less than 30 hours) and are receiving full compensation. The County will pay benefits up to \$35,000 per covered person each benefit year. Claim payments under the plan will be administered by Benefit Management. Benefit Management insures against claims in excess of the \$35,000 limit up to \$2,000,000. The benefit year is a period of 12 months starting on January 1 and ending December 31.

Note 9: Subsequent Events

Meade County's management has evaluated events and transactions through July 12, 2013, the date which the financial statement was available to be issued.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 10: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2012 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Capital Leases Payable:										
Ambulance	3.35%	06/30/09	\$ 129,325	06/30/12	\$ 15,870	\$ -	\$ 15,870	\$ (15,870)	\$ -	\$ 146
Utility Truck	3.25%	12/15/10	161,535	12/15/13	75,540	-	37,165	(37,165)	38,375	2,155
Road & Bridge										
Padfoot Roller	4.95%	06/20/07	78,040	06/20/12	17,152	-	17,152	(17,152)	-	849
Road & Bridge Grader	4.05%	05/31/10	137,500	05/21/14	82,413	-	26,388	(26,388)	56,025	3,338
Road & Bridge Grader	3.15%	08/15/11	119,976	08/15/15	119,976	-	28,910	(28,910)	91,066	3,377
2012 Cat Loader	3.15%	09/04/12	263,495	09/04/17	-	263,495	47,390	216,105	216,105	-
Jail Expansion	5.00%	03/29/06	2,175,000	03/26/16	<u>1,219,495</u>	<u>-</u>	<u>220,698</u>	<u>(220,698)</u>	<u>998,797</u>	<u>60,975</u>
Total Contractual Indebtedness					<u>\$1,530,446</u>	<u>\$263,495</u>	<u>\$393,573</u>	<u>\$ (130,078)</u>	<u>\$1,400,368</u>	<u>\$70,840</u>

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 10: Long-Term Debt (Continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Thereafter</u>	<u>Total</u>
Principal:							
Capital leases payable	\$368,140	\$343,743	\$328,658	\$313,883	\$ 45,944	\$ -	\$1,400,368
Interest:							
Capital leases payable	<u>62,556</u>	<u>47,332</u>	<u>32,690</u>	<u>16,263</u>	<u>1,447</u>	<u>-</u>	<u>160,288</u>
Total Principal and Interest	<u>\$430,696</u>	<u>\$391,075</u>	<u>\$361,348</u>	<u>\$330,146</u>	<u>\$ 47,391</u>	<u>-</u>	<u>\$1,560,656</u>

MEADE COUNTY, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

MEADE COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS

For the year ended December 31, 2012

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Type Funds:			
General Fund	\$3,194,915	\$2,803,368	\$391,547
Special Purpose Funds:			
Road and Bridge	1,700,000	1,699,687	313
Special Bridge Building	550,000	21,591	528,409
Direct Election	40,500	32,824	7,676
Rural Fire	225,000	222,206	2,794
Ambulance	285,000	283,253	1,747
Appraiser's Cost	245,000	162,280	82,720
Noxious Weed	214,035	213,307	728
Employees' Benefits	1,731,500	1,406,123	325,377
Special Alcohol and Drug	9,000	1,300	7,700
County Building	657,000	69,294	587,706
County Health	436,470	405,647	30,823
Economic Development	85,000	84,293	707
Business Fund:			
Enterprise Fund:			
Meade County Utility	350,000	375,848	(25,848)

MEADE COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

MEADE COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Revenue:				
Ad valorem property tax	\$1,468,671	\$1,516,014	\$ (47,343)	\$1,097,754
Delinquent real estate and property taxes	51,610	3,000	48,610	6,678
Intangibles tax	19,345	21,000	(1,655)	22,974
Interest on delinquent taxes	28,262	20,000	8,262	24,914
Motor vehicle tax	50,607	61,754	(11,147)	38,979
Total taxes	<u>\$1,618,495</u>	<u>\$1,621,768</u>	<u>\$ (3,273)</u>	<u>\$1,191,299</u>
Intergovernmental:				
Law enforcement	\$ 328,085	\$ 365,000	\$ (36,915)	\$ 439,080
Severance tax	49,555	50,000	(445)	73,305
Local sales tax	328,828	265,000	63,828	334,480
Total intergovernmental	<u>\$ 706,468</u>	<u>\$ 680,000</u>	<u>\$ 26,468</u>	<u>\$ 846,865</u>
Licenses, Permits and Fees:				
Cereal malt beverage license	\$ -	\$ -	\$ -	\$ 100
Mortgage registration fees	44,518	40,000	4,518	43,603
Officers' fees	108,730	85,000	23,730	84,437
Motor vehicle registration	25,199	24,000	1,199	20,490
Filing fee	1,273	-	1,273	150
Register of Deeds Tech Fund	8,751	-	8,751	6,736
Game license and park fees	67	-	67	87
Total licenses, permits and fees	<u>\$ 188,538</u>	<u>\$ 149,000</u>	<u>\$ 39,538</u>	<u>\$ 155,603</u>
Use of Money and Property:				
Interest on time deposits	<u>\$ 43,278</u>	<u>\$ 80,000</u>	<u>\$ (36,722)</u>	<u>\$ 68,653</u>
Other:				
Charges – Landfill	\$ 21,032	\$ 10,000	\$ 11,032	\$ 17,579
Reimbursed expense	4,159	-	4,159	16,487
Miscellaneous	18,840	52,000	(33,160)	31,116
Total other	<u>\$ 44,031</u>	<u>\$ 62,000</u>	<u>\$ (17,969)</u>	<u>\$ 65,182</u>
Total Cash Receipts	<u>\$2,600,810</u>	<u>\$2,592,768</u>	<u>\$ 8,042</u>	<u>\$2,327,602</u>

MEADE COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Expenditures</u> (Schedule 4)				
General Government:				
County Commissioners	\$ 54,449	\$ 55,920	\$ 1,471	\$ 57,403
County Clerk	97,845	102,500	4,655	98,675
County Treasurer	119,424	116,500	(2,924)	117,499
County Attorney	67,265	76,600	9,335	68,203
Register of Deeds	68,737	78,500	9,763	64,781
Clerk of District Court	54,332	64,900	10,568	51,477
Courthouse General	379,984	703,000	323,016	253,990
Public Safety:				
Sheriff	688,055	620,000	(68,055)	545,798
Jail	645,131	691,672	46,541	299,541
Juvenile Detention	-	9,464	9,464	-
Emergency Preparedness	26,562	36,000	9,438	11,557
Environmental:				
Solid waste	192,692	191,560	(1,132)	142,778
Appropriations	<u>408,892</u>	<u>448,299</u>	<u>39,407</u>	<u>424,063</u>
Total Expenditures	<u>\$2,803,368</u>	<u>\$3,194,915</u>	<u>\$391,547</u>	<u>\$2,135,765</u>
Cash Receipts Over (Under) Expenditures	\$ (202,558)			\$ 191,837
Unencumbered Cash, Beginning	<u>1,076,638</u>			<u>884,801</u>
Unencumbered Cash, Ending	<u>\$ 874,080</u>			<u>\$1,076,638</u>

MEADE COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Revenue:				
Ad valorem property tax	\$1,021,925	\$1,052,850	\$ (30,925)	\$ 983,299
Delinquent real estate and property taxes	37,012	2,500	34,512	5,392
Motor vehicle tax	<u>46,804</u>	<u>55,320</u>	<u>(8,516)</u>	<u>39,448</u>
Total taxes	<u>\$1,105,741</u>	<u>\$1,110,670</u>	<u>\$ (4,929)</u>	<u>\$1,028,139</u>
Intergovernmental:				
County Equalization	\$ -	\$ 6,500	\$ (6,500)	\$ 363
Special City and County Highway Fund	<u>258,404</u>	<u>250,000</u>	<u>8,404</u>	<u>250,283</u>
Total intergovernmental	<u>\$ 258,404</u>	<u>\$ 256,500</u>	<u>\$ 1,904</u>	<u>\$ 250,646</u>
Reimbursements:				
Other	<u>\$ 471,541</u>	<u>\$ 230,000</u>	<u>\$ 241,541</u>	<u>\$ 423,719</u>
Total Cash Receipts	<u>\$1,835,686</u>	<u>\$1,597,170</u>	<u>\$ 238,516</u>	<u>\$1,702,504</u>
<u>Expenditures</u>				
Transportation – Highways:				
Maintenance:				
Personal services	\$ 548,695	\$ 650,000	\$ 101,305	\$ 603,459
Contractual services	26,943	150,000	123,057	58,299
Commodities	775,483	725,000	(50,483)	732,411
Capital outlay	238,566	175,000	(63,566)	50,289
Transfers:				
Special Highway Improvement Fund	110,000	-	(110,000)	40,000
Road and Bridge Special Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
Total Expenditures	<u>\$1,699,687</u>	<u>\$1,700,000</u>	<u>\$ 313</u>	<u>\$1,524,458</u>
Cash Receipts Over (Under) Expenditures	\$ 135,999			\$ 178,046
Unencumbered Cash, Beginning	<u>258,827</u>			<u>80,781</u>
Unencumbered Cash, Ending	<u>\$ 394,826</u>			<u>\$ 258,827</u>

MEADE COUNTY, KANSAS

Schedule 2-3

SPECIAL BRIDGE BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Delinquent real estate and property				
taxes	\$ 1	<u>-</u>	<u>\$ 1</u>	\$ 100
<u>Expenditures</u>				
Transportation – Highways:				
Bridge maintenance	<u>21,591</u>	<u>\$550,000</u>	<u>\$528,409</u>	<u>55,764</u>
Cash Receipts Over (Under) Expenditures	\$ (21,590)			\$ (55,664)
Unencumbered Cash, Beginning	<u>552,276</u>			<u>607,940</u>
Unencumbered Cash, Ending	<u>\$530,686</u>			<u>\$552,276</u>

MEADE COUNTY, KANSAS

Schedule 2-4

DIRECT ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 34,706	\$ 35,802	\$ (1,096)	\$ 11,414
Delinquent real estate and property taxes	1,207	75	1,132	172
Motor vehicle tax	<u>752</u>	<u>634</u>	<u>118</u>	<u>1,329</u>
Total Cash Receipts	\$ <u>36,665</u>	\$ <u>36,511</u>	\$ <u>154</u>	\$ <u>12,915</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 7,137	\$ 8,500	\$ 1,363	\$ 7,151
Contractual services	23,123	25,000	1,877	8,691
Commodities	1,784	2,000	216	216
Capital outlay	<u>780</u>	<u>5,000</u>	<u>4,220</u>	<u>604</u>
Total Expenditures	\$ <u>32,824</u>	\$ <u>40,500</u>	\$ <u>7,676</u>	\$ <u>16,662</u>
Cash Receipts Over (Under) Expenditures	\$ 3,841			\$ (3,747)
Unencumbered Cash, Beginning	<u>28,245</u>			<u>31,992</u>
Unencumbered Cash, Ending	\$ <u>32,086</u>			\$ <u>28,245</u>

MEADE COUNTY, KANSAS

Schedule 2-5

RURAL FIRE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$212,754	\$219,276	\$ (6,522)	\$200,082
Delinquent real estate and property taxes	7,849	250	7,599	393
Motor vehicle tax	<u>4,133</u>	<u>5,474</u>	<u>(1,341)</u>	<u>3,626</u>
Total taxes	<u>\$224,736</u>	<u>\$225,000</u>	<u>\$ (264)</u>	<u>\$204,101</u>
Other:				
Grant	\$ -	-	\$ -	\$ 10,015
Reimbursements	<u>2,270</u>	-	<u>2,270</u>	<u>139</u>
Total other	<u>\$ 2,270</u>	<u>-</u>	<u>\$ 2,270</u>	<u>\$ 10,154</u>
Total Cash Receipts	<u>\$227,006</u>	<u>\$225,000</u>	<u>\$ 2,006</u>	<u>\$214,255</u>
<u>Expenditures</u>				
Public Safety – Fire:				
Personal services	\$ 39,022	\$ 35,000	\$ (4,022)	\$ 44,840
Contractual services	21,935	35,000	13,065	36,086
Commodities	26,990	35,000	8,010	27,334
Capital outlay	44,259	120,000	75,741	36,346
Transfer	<u>90,000</u>	-	<u>(90,000)</u>	<u>90,000</u>
Total Expenditures	<u>\$222,206</u>	<u>\$225,000</u>	<u>\$ 2,794</u>	<u>\$234,606</u>
Cash Receipts Over (Under) Expenditures	\$ 4,800			\$ (20,351)
Unencumbered Cash, Beginning	<u>7,744</u>			<u>28,095</u>
Unencumbered Cash, Ending	<u>\$ 12,544</u>			<u>\$ 7,744</u>

MEADE COUNTY, KANSAS

Schedule 2-6

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$122,513	\$126,244	\$ (3,731)	\$115,496
Delinquent real estate and property taxes	4,451	300	4,151	678
Motor vehicle tax	<u>5,503</u>	<u>6,496</u>	<u>(993)</u>	<u>4,726</u>
Total taxes	\$132,467	\$133,040	\$ (573)	\$120,900
Charges for ambulance runs	161,802	115,000	46,802	138,587
Reimbursement	<u>42</u>	<u>-</u>	<u>42</u>	<u>63</u>
Total Cash Receipts	<u>\$294,311</u>	<u>\$248,040</u>	<u>\$ 46,271</u>	<u>\$259,550</u>
<u>Expenditures</u>				
Health:				
Personal services	\$134,322	\$130,000	\$ (4,322)	\$124,881
Contractual services	29,597	45,000	15,403	31,066
Commodities	16,125	35,000	18,875	17,239
Capital outlay	18,209	75,000	56,791	3,225
Transfer:				
Ambulance Equipment Fund	<u>85,000</u>	<u>-</u>	<u>(85,000)</u>	<u>85,000</u>
Total Expenditures	<u>\$283,253</u>	<u>\$285,000</u>	<u>\$ 1,747</u>	<u>\$261,411</u>
Cash Receipts Over (Under) Expenditures	\$ 11,058			\$ (1,861)
Unencumbered Cash, Beginning	<u>41,296</u>			<u>43,157</u>
Unencumbered Cash, Ending	<u>\$ 52,354</u>			<u>\$ 41,296</u>

MEADE COUNTY, KANSAS

Schedule 2-7

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$191,373	\$197,238	\$ (5,865)	\$145,294
Delinquent real estate and property taxes	6,859	500	6,359	1,031
Motor vehicle tax	<u>7,188</u>	<u>8,161</u>	<u>(973)</u>	<u>7,114</u>
Total taxes	<u>\$205,420</u>	<u>\$205,899</u>	<u>\$ (479)</u>	<u>\$153,439</u>
Other:				
Charges for services	\$ 1,153	\$ 1,000	\$ 153	\$ 1,838
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,168</u>
Total other	<u>\$ 1,153</u>	<u>\$ 1,000</u>	<u>\$ 153</u>	<u>\$ 3,006</u>
Total Cash Receipts	<u>\$206,573</u>	<u>\$206,899</u>	<u>\$ (326)</u>	<u>\$156,445</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$107,681	\$120,000	\$ 12,319	\$105,862
Contractual services	46,246	45,000	(1,246)	40,104
Commodities	5,341	5,000	(341)	6,799
Capital outlay	<u>3,012</u>	<u>75,000</u>	<u>71,988</u>	<u>14,994</u>
Total Expenditures	<u>\$162,280</u>	<u>\$245,000</u>	<u>\$ 82,720</u>	<u>\$167,759</u>
Cash Receipts Over (Under) Expenditures	\$ 44,293			\$ (11,314)
Unencumbered Cash, Beginning	<u>95,286</u>			<u>106,600</u>
Unencumbered Cash, Ending	<u>\$139,579</u>			<u>\$ 95,286</u>

MEADE COUNTY, KANSAS

Schedule 2-8

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 98,915	\$101,843	\$ (2,928)	\$ 98,894
Delinquent real estate and property taxes	3,618	300	3,318	821
Motor vehicle tax	<u>4,722</u>	<u>5,560</u>	<u>(838)</u>	<u>4,072</u>
Total taxes	\$107,255	\$107,703	\$ (448)	\$103,787
Charges for Services:				
Reimbursement for labor	26,729	-	26,729	11,471
Other reimbursements	4,176	-	4,176	3,359
Sale of chemicals and treatment of noxious weeds	<u>74,730</u>	<u>25,000</u>	<u>49,730</u>	<u>54,830</u>
Total Cash Receipts	<u>\$212,890</u>	<u>\$132,703</u>	<u>\$ 80,187</u>	<u>\$173,447</u>
<u>Expenditures</u>				
Natural Resources:				
Personal services	\$ 99,093	\$ 88,400	\$ (10,693)	\$ 96,476
Contractual services	8,005	8,000	(5)	10,234
Commodities	106,209	35,000	(71,209)	65,281
Capital outlay	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>1,756</u>
Total Expenditures	\$213,307	\$133,400	\$ (79,907)	\$173,747
<u>Expenditures and Transfers</u>				
<u>not Subject to Budget</u>				
Credit for actual sale of chemical over budget and reimbursements	<u>-</u>	<u>80,635</u>	<u>80,635</u>	<u>-</u>
Total Expenditures and Transfers	<u>\$213,307</u>	<u>\$214,035</u>	<u>\$ 728</u>	<u>\$173,747</u>
Cash Receipts Over (Under) Expenditures	\$ (417)			\$ (300)
Unencumbered Cash, Beginning	<u>7,658</u>			<u>7,958</u>
Unencumbered Cash, Ending	<u>\$ 7,241</u>			<u>\$ 7,658</u>

MEADE COUNTY, KANSAS

Schedule 2-9

EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$1,128,758	\$1,160,925	\$ (32,167)	\$1,273,719
Delinquent real estate and property taxes	42,389	4,000	38,389	7,372
Motor vehicle tax	<u>61,976</u>	<u>71,606</u>	<u>(9,630)</u>	<u>57,444</u>
Total taxes	\$1,233,123	\$1,236,531	\$ (3,408)	\$1,338,535
Other:				
Reimbursements	<u>81,560</u>	<u>85,000</u>	<u>(3,440)</u>	<u>78,757</u>
Total Cash Receipts	<u>\$1,314,683</u>	<u>\$1,321,531</u>	<u>\$ (6,848)</u>	<u>\$1,417,292</u>
<u>Expenditures</u>				
Employees' Benefits:				
Social Security	\$ 168,454	\$ 190,000	\$ 21,546	\$ 166,591
Retirement	165,365	160,000	(5,365)	153,207
Workmen's Compensation	96,681	75,000	(21,681)	60,876
Unemployment	1,994	2,500	506	2,050
Health insurance	972,332	1,300,000	327,668	979,285
Worksite benefit	<u>1,297</u>	<u>4,000</u>	<u>2,703</u>	<u>1,263</u>
Total Expenditures	<u>\$1,406,123</u>	<u>\$1,731,500</u>	<u>\$325,377</u>	<u>\$1,363,272</u>
Cash Receipts Over (Under) Expenditures	\$ (91,440)			\$ 54,020
Unencumbered Cash, Beginning	<u>665,821</u>			<u>611,801</u>
Unencumbered Cash, Ending	<u>\$ 574,381</u>			<u>\$ 665,821</u>

MEADE COUNTY, KANSAS

Schedule 2-10

SPECIAL ALCOHOL AND DRUG ABUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Intergovernmental:				
Local Alcoholic Liquor Fund	\$ 467	\$ <u>2,000</u>	\$ <u>(1,533)</u>	\$ 1,781
<u>Expenditures</u>				
Alcohol prevention	<u>1,300</u>	\$ <u>9,000</u>	\$ <u>7,700</u>	<u>2,177</u>
Cash Receipts Over (Under) Expenditures	\$ (833)			\$ (396)
Unencumbered Cash, Beginning	<u>7,064</u>			<u>7,460</u>
Unencumbered Cash, Ending	\$ <u>6,231</u>			\$ <u>7,064</u>

MEADE COUNTY, KANSAS

Schedule 2-11

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 1,270	\$ -	\$ 1,270	\$ 1,174
Delinquent real estate and property taxes	696	508	188	1,041
Motor vehicle tax	2,128	-	2,128	9,062
Other:				
Insurance proceeds	<u>32,236</u>	<u>-</u>	<u>32,236</u>	<u>-</u>
Total Cash Receipts	<u>\$ 36,330</u>	<u>\$ 508</u>	<u>\$ 35,822</u>	<u>\$ 11,277</u>
<u>Expenditures</u>				
General Government:				
Contractual services	\$ 69,294	\$657,000	\$587,706	\$ 31,560
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>286,098</u>
Total Expenditures	<u>\$ 69,294</u>	<u>\$657,000</u>	<u>\$587,706</u>	<u>\$ 317,658</u>
Cash Receipts Over (Under) Expenditures	\$ (32,964)			\$ (306,381)
Unencumbered Cash, Beginning	<u>698,256</u>			<u>1,004,637</u>
Unencumbered Cash, Ending	<u>\$665,292</u>			<u>\$ 698,256</u>

MEADE COUNTY, KANSAS

Schedule 2-12

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Revenue:				
Ad valorem property tax	\$138,834	\$142,984	\$ (4,150)	\$134,231
Delinquent real estate and property taxes	5,042	250	4,792	1,754
Motor vehicle tax	<u>6,410</u>	<u>7,551</u>	<u>(1,141)</u>	<u>5,413</u>
Total taxes	\$150,286	\$150,785	\$ (499)	\$141,398
Intergovernmental:				
Grants	131,470	60,000	71,470	119,632
Other:				
Service fees	<u>129,713</u>	<u>100,000</u>	<u>29,713</u>	<u>128,567</u>
Total Cash Receipts	<u>\$411,469</u>	<u>\$310,785</u>	<u>\$100,684</u>	<u>\$389,597</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$210,797	\$208,000	\$ (2,797)	\$200,007
Contractual services	108,935	40,000	(68,935)	102,502
Commodities	84,873	114,000	29,127	65,795
Capital outlay	<u>1,042</u>	<u>3,000</u>	<u>1,958</u>	<u>10,544</u>
Total Expenditures	\$405,647	\$365,000	\$ (40,647)	\$378,848
<u>Expenditures and Transfers</u>				
<u>not Subject to Budget</u>				
Credit for grants	<u>-</u>	<u>71,470</u>	<u>71,470</u>	<u>-</u>
Total Expenditures and Transfers	<u>\$405,647</u>	<u>\$436,470</u>	<u>\$ 30,823</u>	<u>\$378,848</u>
Cash Receipts Over (Under) Expenditures	\$ 5,822			\$ 10,749
Unencumbered Cash, Beginning	<u>123,966</u>			<u>113,217</u>
Unencumbered Cash, Ending	<u>\$129,788</u>			<u>\$123,966</u>

MEADE COUNTY, KANSAS

Schedule 2-13

ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 77,190	\$ 79,497	\$ (2,307)	\$ 80,958
Delinquent real estate and property taxes	2,850	200	2,650	426
Motor vehicle tax	<u>3,848</u>	<u>4,551</u>	<u>(703)</u>	<u>3,064</u>
Total Cash Receipts	\$ 83,888	\$ <u>84,248</u>	\$ <u>(360)</u>	\$ 84,448
<u>Expenditures</u>				
Appropriations	<u>84,293</u>	\$ <u>85,000</u>	\$ <u>707</u>	<u>85,000</u>
Cash Receipts Over (Under) Expenditures	\$ (405)			\$ (552)
Unencumbered Cash, Beginning	<u>1,964</u>			<u>2,516</u>
Unencumbered Cash, Ending	\$ <u>1,559</u>			\$ <u>1,964</u>

MEADE COUNTY, KANSAS

Schedule 2-14

MEADE COUNTY UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
User's fee	\$379,630	\$300,000	\$ 79,630	\$324,534
Sale of containers	3,840	2,668	1,172	4,228
Other	<u>512</u>	<u>-</u>	<u>512</u>	<u>-</u>
Total Cash Receipts	<u>\$383,982</u>	<u>\$302,668</u>	<u>\$ 81,314</u>	<u>\$328,762</u>
<u>Expenditures</u>				
Personal services	\$142,398	\$150,000	\$ 7,602	\$140,533
Contractual services	65,776	80,000	14,224	63,950
Commodities	111,743	60,000	(51,743)	137,964
Capital outlay	<u>55,931</u>	<u>60,000</u>	<u>4,069</u>	<u>67,231</u>
Total Expenditures	<u>\$375,848</u>	<u>\$350,000</u>	<u>\$ (25,848)</u>	<u>\$409,678</u>
Cash Receipts Over (Under) Expenditures	\$ 8,134			\$ (80,916)
Unencumbered Cash, Beginning	<u>2,916</u>			<u>83,832</u>
Unencumbered Cash, Ending	<u>\$ 11,050</u>			<u>\$ 2,916</u>

MEADE COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2012

MEADE COUNTY, KANSAS

Schedule 2-15

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Transfer from Road and Bridge Fund	\$110,000	\$ 40,000
<u>Expenditures</u>		
Road construction	<u>-</u>	<u>66,842</u>
Cash Receipts Over (Under) Expenditures	\$110,000	\$ (26,842)
Unencumbered Cash, Beginning	<u>68,551</u>	<u>95,393</u>
Unencumbered Cash, Ending	<u>\$178,551</u>	<u>\$ 68,551</u>

MEADE COUNTY, KANSAS

Schedule 2-16

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Grant	\$ -	\$198,000
Transfer from Rural Fire Fund	90,000	90,000
Miscellaneous	<u>-</u>	<u>750</u>
Total Cash Receipts	\$ 90,000	\$288,750
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>208,000</u>
Cash Receipts Over (Under) Expenditures	\$ 90,000	\$ 80,750
Unencumbered Cash, Beginning	<u>119,148</u>	<u>38,398</u>
Unencumbered Cash, Ending	<u>\$209,148</u>	<u>\$119,148</u>

MEADE COUNTY, KANSAS

Schedule 2-17

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Service fees	\$ 73,527	\$ 22,441
<u>Expenditures</u>		
Contractual services	<u>40,549</u>	<u>17,026</u>
Cash Receipts Over (Under) Expenditures	\$ 32,978	\$ 5,415
Unencumbered Cash, Beginning	<u>51,082</u>	<u>45,667</u>
Unencumbered Cash, Ending	<u>\$ 84,060</u>	<u>\$ 51,082</u>

MEADE COUNTY, KANSAS

Schedule 2-18

ROAD AND BRIDGE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Transfer from Road and Bridge Fund	\$ -	\$ 40,000
Sale of equipment	<u>29,880</u>	<u>-</u>
Total Cash Receipts	\$ 29,880	\$ 40,000
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>12,240</u>
Cash Receipts Over (Under) Expenditures	\$ 29,880	\$ 27,760
Unencumbered Cash, Beginning	<u>134,733</u>	<u>106,973</u>
Unencumbered Cash, Ending	<u>\$164,613</u>	<u>\$134,733</u>

MEADE COUNTY, KANSAS

Schedule 2-19

SPECIAL AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Transfer from Ambulance Fund	\$ 85,000	\$ 85,000
Baughman grant	-	4,972
Miscellaneous income	<u>793</u>	<u>353</u>
Total Cash Receipts	<u>\$ 85,793</u>	<u>\$ 90,325</u>
<u>Expenditures</u>		
Commodities	\$ 596	\$ 466
Capital outlay	<u>16,016</u>	<u>37,358</u>
Total Expenditures	<u>\$ 16,612</u>	<u>\$ 37,824</u>
Cash Receipts Over (Under) Expenditures	\$ 69,181	\$ 52,501
Unencumbered Cash, Beginning	<u>113,067</u>	<u>60,566</u>
Unencumbered Cash, Ending	<u>\$182,248</u>	<u>\$113,067</u>

MEADE COUNTY, KANSAS

Schedule 2-20

SPECIAL NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>11,863</u>	<u>11,863</u>
Unencumbered Cash, Ending	<u>\$ 11,863</u>	<u>\$ 11,863</u>

MEADE COUNTY, KANSAS

Schedule 2-21

PROSECUTOR'S TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Charges for Sales and Services:		
Fees from Clerk of District Court	\$ 893	\$ 850
<u>Expenditures</u>		
General Government	<u>419</u>	<u>736</u>
Cash Receipts Over (Under) Expenditures	\$ 474	\$ 114
Unencumbered Cash, Beginning	<u>1,513</u>	<u>1,399</u>
Unencumbered Cash, Ending	\$ <u>1,987</u>	\$ <u>1,513</u>

MEADE COUNTY, KANSAS

Schedule 2-22

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Charges for Services:		
Motor vehicle license fees	\$ <u>59,458</u>	\$ <u>58,806</u>
<u>Expenditures</u>		
General Government:		
Fees to General	\$ 25,199	\$ 20,490
Other expenditures	<u>34,259</u>	<u>38,316</u>
Total Expenditures	\$ <u>59,458</u>	\$ <u>58,806</u>
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

MEADE COUNTY, KANSAS

Schedule 2-23

COUNTY ATTORNEY DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Diversion fees	\$ 14,808	\$ 13,416
<u>Expenditures</u>		
Contractual services	<u>12,998</u>	<u>4,425</u>
Cash Receipts Over (Under) Expenditures	\$ 1,810	\$ 8,991
Unencumbered Cash, Beginning	<u>21,715</u>	<u>12,724</u>
Unencumbered Cash, Ending	<u>\$ 23,525</u>	<u>\$ 21,715</u>

MEADE COUNTY, KANSAS

Schedule 2-24

DRUG PROSECUTOR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>2,348</u>	<u>2,348</u>
Unencumbered Cash, Ending	<u>\$ 2,348</u>	<u>\$ 2,348</u>

MEADE COUNTY, KANSAS

Schedule 2-25

CDBG GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>850</u>	<u>850</u>
Unencumbered Cash, Ending	<u>\$ 850</u>	<u>\$ 850</u>

MEADE COUNTY, KANSAS

Schedule 2-26

LAW LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Fees	\$ 4,799	\$ 5,316
<u>Expenditures</u>		
Commodities	<u>63</u>	<u>1,380</u>
Cash Receipts Over (Under) Expenditures	\$ 4,736	\$ 3,936
Unencumbered Cash, Beginning	<u>42,249</u>	<u>38,313</u>
Unencumbered Cash, Ending	<u>\$ 46,985</u>	<u>\$ 42,249</u>

MEADE COUNTY, KANSAS

Schedule 2-27

COUNTY ATTORNEY BAD CHECK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>3,786</u>	<u>3,786</u>
Unencumbered Cash, Ending	<u>\$ 3,786</u>	<u>\$ 3,786</u>

MEADE COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2012

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current taxes	\$7,608,863	\$12,828,270	\$12,579,536	\$7,857,597
Delinquent personal property tax	301	1,352	379	1,274
Delinquent real estate tax	14,276	7,413	-	21,689
Advance tax	-	8,031	5,920	2,111
Partial tax	100	900	876	124
Motor vehicle tax	127,963	646,036	630,511	143,488
Recreational vehicle tax	3,398	13,977	14,048	3,327
Cereal malt beverage stamp	25	25	50	-
Total distributable funds	<u>\$7,754,926</u>	<u>\$13,506,004</u>	<u>\$13,231,320</u>	<u>\$8,029,610</u>
State Funds:				
Sher Alcohol/Drug	\$ 176,868	\$ -	\$ 2,928	\$ 173,940
Institutional Building	-	54,538	54,538	-
Educational Building	-	109,076	109,076	-
Motor vehicle licenses	501	353,528	354,008	21
Sales tax	17,154	242,815	239,815	20,154
Fish and game licenses	927	1,146	1,316	757
Total state funds	<u>\$ 195,450</u>	<u>\$ 761,103</u>	<u>\$ 761,681</u>	<u>\$ 194,872</u>
Subdivision Funds:				
School districts	\$ 24,263	\$ 5,333,960	\$ 5,341,920	\$ 16,303
Cities	-	1,060,546	1,060,546	-
Townships	185,673	659,828	656,976	188,525
Groundwater management	-	47,866	47,866	-
Watershed districts	24,135	-	-	24,135
Libraries	-	139,240	139,240	-
Cemetery districts	-	42,841	42,800	41
Hospital district	-	1,332,399	1,332,399	-
Total subdivision funds	<u>\$ 234,071</u>	<u>\$ 8,616,680</u>	<u>\$ 8,621,747</u>	<u>\$ 229,004</u>
Other Agency Funds:				
Clerk of District Court	\$ 17,418	\$ 282,417	\$ 281,415	\$ 18,420
Prosecutor Special Trust Fund	24,791	-	-	24,791
DARE	518	545	804	259
Oil and gas depletion Fund	-	535,273	-	535,273
Payroll taxes	10,162	-	8,947	1,215
Total other agency funds	<u>\$ 52,889</u>	<u>\$ 818,235</u>	<u>\$ 291,166</u>	<u>\$ 579,958</u>
Total Agency Funds	<u>\$8,237,336</u>	<u>\$23,702,022</u>	<u>\$22,905,914</u>	<u>\$9,033,444</u>

MEADE COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>County Commissioners</u>				
Personal services	\$ 51,330	\$ 49,920	\$ (1,410)	\$ 50,502
Contractual services	2,933	5,000	2,067	6,586
Commodities	186	1,000	814	315
Totals	<u>\$ 54,449</u>	<u>\$ 55,920</u>	<u>\$ 1,471</u>	<u>\$ 57,403</u>
<u>County Clerk</u>				
Personal services	\$ 90,884	\$ 91,000	\$ 116	\$ 89,212
Contractual services	5,272	7,500	2,228	6,744
Commodities	1,602	4,000	2,398	2,419
Capital outlay	87	-	(87)	300
Totals	<u>\$ 97,845</u>	<u>\$102,500</u>	<u>\$ 4,655</u>	<u>\$ 98,675</u>
<u>County Treasurer</u>				
Personal services	\$110,839	\$107,500	\$ (3,339)	\$107,515
Contractual services	4,500	6,000	1,500	5,391
Commodities	4,085	3,000	(1,085)	4,593
Totals	<u>\$119,424</u>	<u>\$116,500</u>	<u>\$ (2,924)</u>	<u>\$117,499</u>
<u>County Attorney</u>				
Personal services	\$ 58,484	\$ 67,600	\$ 9,116	\$ 57,004
Contractual services	7,239	6,000	(1,239)	7,878
Commodities	1,542	3,000	1,458	1,524
Capital outlay	-	-	-	1,797
Totals	<u>\$ 67,265</u>	<u>\$ 76,600</u>	<u>\$ 9,335</u>	<u>\$ 68,203</u>
<u>Register of Deeds</u>				
Personal services	\$ 60,567	\$ 68,000	\$ 7,433	\$ 59,978
Contractual services	5,353	6,500	1,147	2,760
Commodities	2,817	4,000	1,183	2,043
Totals	<u>\$ 68,737</u>	<u>\$ 78,500</u>	<u>\$ 9,763</u>	<u>\$ 64,781</u>

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Clerk of District Court</u>				
Contractual services	\$ 45,510	\$ 55,200	\$ 9,690	\$ 44,884
Commodities	3,590	6,200	2,610	4,827
Capital outlay	<u>5,232</u>	<u>3,500</u>	<u>(1,732)</u>	<u>1,766</u>
Totals	<u>\$ 54,332</u>	<u>\$ 64,900</u>	<u>\$ 10,568</u>	<u>\$ 51,477</u>
<u>Courthouse General</u>				
Personal services	\$ 44,071	\$ 48,000	\$ 3,929	\$ 45,833
Contractual services	317,032	275,000	(42,032)	165,620
Commodities	15,609	30,000	14,391	18,260
Capital outlay	<u>3,272</u>	<u>350,000</u>	<u>346,728</u>	<u>24,277</u>
Totals	<u>\$379,984</u>	<u>\$703,000</u>	<u>\$ 323,016</u>	<u>\$253,990</u>
<u>Public Safety – Sheriff</u>				
Personal services	\$402,511	\$455,000	\$ 52,489	\$413,792
Contractual services	61,366	55,000	(6,366)	56,255
Commodities	46,111	55,000	8,889	45,058
Capital outlay	<u>178,067</u>	<u>55,000</u>	<u>(123,067)</u>	<u>30,693</u>
Totals	<u>\$688,055</u>	<u>\$620,000</u>	<u>\$ (68,055)</u>	<u>\$545,798</u>
<u>Public Safety – Jail</u>				
Personal services	\$185,573	\$200,000	\$ 14,427	\$156,706
Contractual services	93,014	90,000	(3,014)	63,533
Commodities	81,637	110,000	28,363	79,302
Capital outlay	3,235	10,000	6,765	-
Lease payment – Jail	<u>281,672</u>	<u>281,672</u>	<u>-</u>	<u>-</u>
Totals	<u>\$645,131</u>	<u>\$691,672</u>	<u>\$ 46,541</u>	<u>\$299,541</u>

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2012
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Juvenile Detention</u>				
Contractual services	-	\$ 9,464	\$ 9,464	-
<u>Emergency Preparedness</u>				
Personal services	\$ 17,960	\$ 30,000	\$ 12,040	\$ 3,703
Contractual services	6,117	4,000	(2,117)	4,397
Commodities	2,396	1,000	(1,396)	3,457
Capital outlay	89	1,000	911	-
Totals	\$ 26,562	\$ 36,000	\$ 9,438	\$ 11,557
<u>Environmental – Solid Waste</u>				
Personal services	\$ 66,819	\$ 66,560	\$ (259)	\$ 59,707
Contractual services	42,227	45,000	2,773	41,786
Commodities	15,743	25,000	9,257	12,909
Capital outlay	67,903	55,000	(12,903)	28,376
Totals	\$ 192,692	\$ 191,560	\$ (1,132)	\$ 142,778
<u>Other Appropriations</u>				
Fair Building and Maintenance	\$ 40,697	\$ 40,697	\$ -	\$ 40,697
Conservation	16,000	16,000	-	16,000
Extension Council	132,000	132,000	-	132,000
Historical	40,000	40,000	-	40,000
Council on Aging	90,000	90,000	-	90,000
Mental Health	29,090	29,090	-	29,090
Developmental Disabled	36,720	36,720	-	36,720
Fair Association	13,792	13,792	-	13,792
Other appropriations	10,593	50,000	39,407	25,764
Totals	\$ 408,892	\$ 448,299	\$ 39,407	\$ 424,063
General Fund Total	\$2,803,368	\$3,194,915	\$391,547	\$2,135,765

MEADE COUNTY, KANSAS

Schedule 5

SCHEDULE OF IDLE FUND INVESTMENTS

December 31, 2012

Idle Funds

Plains State Bank:

Certificate of Deposit:

#5571

\$ 500,000

#5976

1,000,000

#5977

500,000

Total

\$2,000,000

MEADE COUNTY, KANSAS

Schedule 6

RECONCILIATION OF 2011 TAX ROLL

December 31, 2012

2011 Tax Roll – As Adjusted

County Clerk's abstract of 2011 tax roll	\$13,059,959
Adjustments to Original Tax Roll:	
Added taxes	2,010
Abated taxes	<u>(109,682)</u>
Adjusted 2011 tax roll	\$12,952,287

2011 Tax Roll – Accounted for

Collections during 2011	\$ 7,608,862
Collections during 2012	<u>4,922,316</u>

Net tax roll collections \$12,531,178

Delinquent personal property taxes for which tax warrants issued	\$ 70,808	
Delinquent real estate taxes entered on the tax sale record	<u>350,301</u>	<u>421,109</u>

2011 Tax Roll accounted for 12,952,287

Difference -